Government of Saskatchewan

Annual Report 1982-83

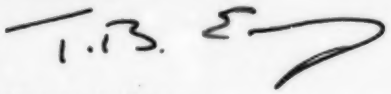
Saskatchewan Assessment Authority

The Honourable F. W. Johnson
Lieutenant Governor
Province of Saskatchewan
Regina, Saskatchewan

Dear Sir:

I have the honour to submit the Second Annual Report of The Saskatchewan Assessment Authority for the fiscal year ending March 31, 1983 pursuant to the provisions contained in Section 19 of The Saskatchewan Assessment Act.

Yours truly,



Minister-in-Charge
Saskatchewan Assessment Authority

Honourable Tim Embury
Minister-in-Charge
Saskatchewan Assessment Authority
Legislative Building
Regina, Saskatchewan

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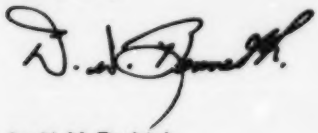
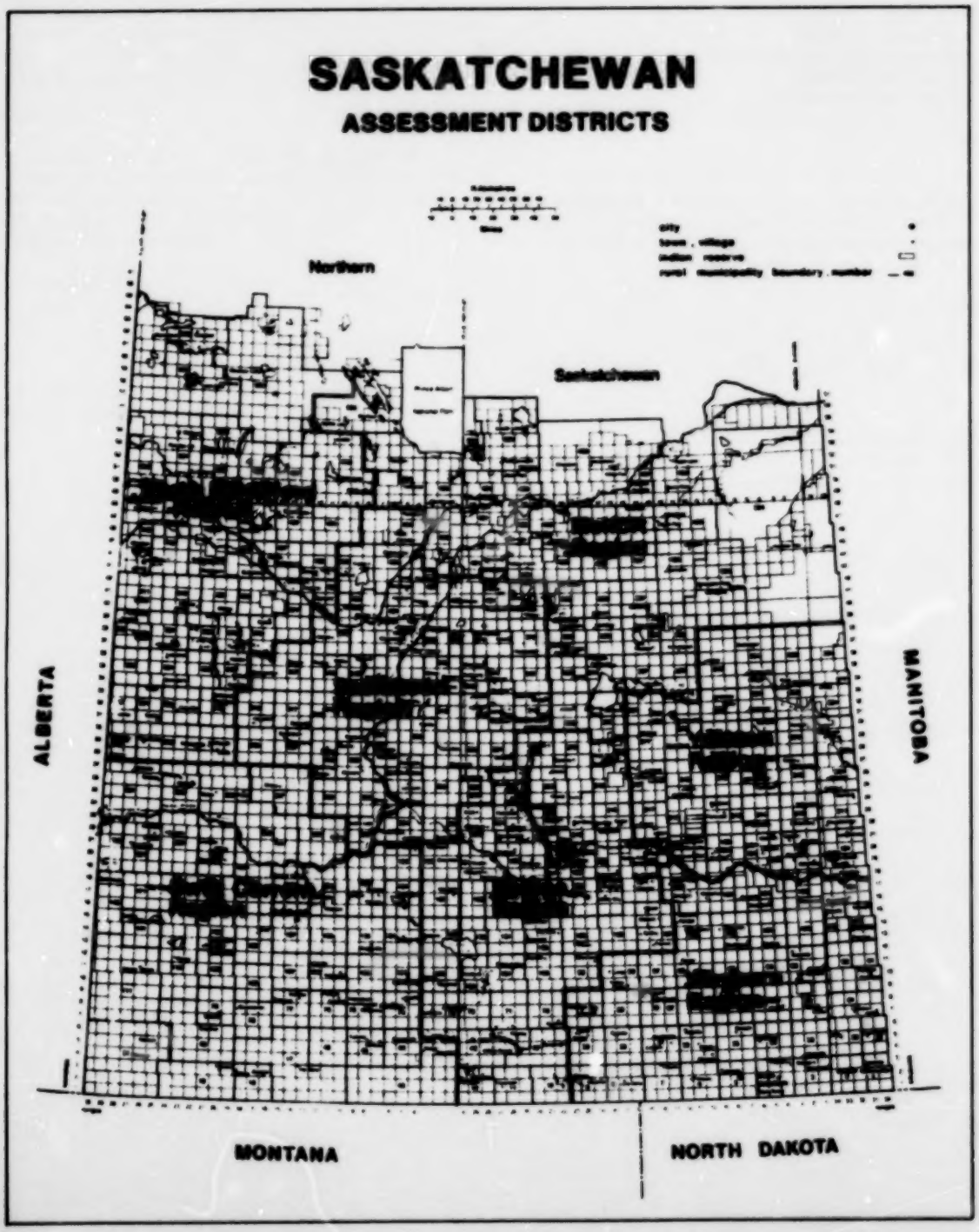
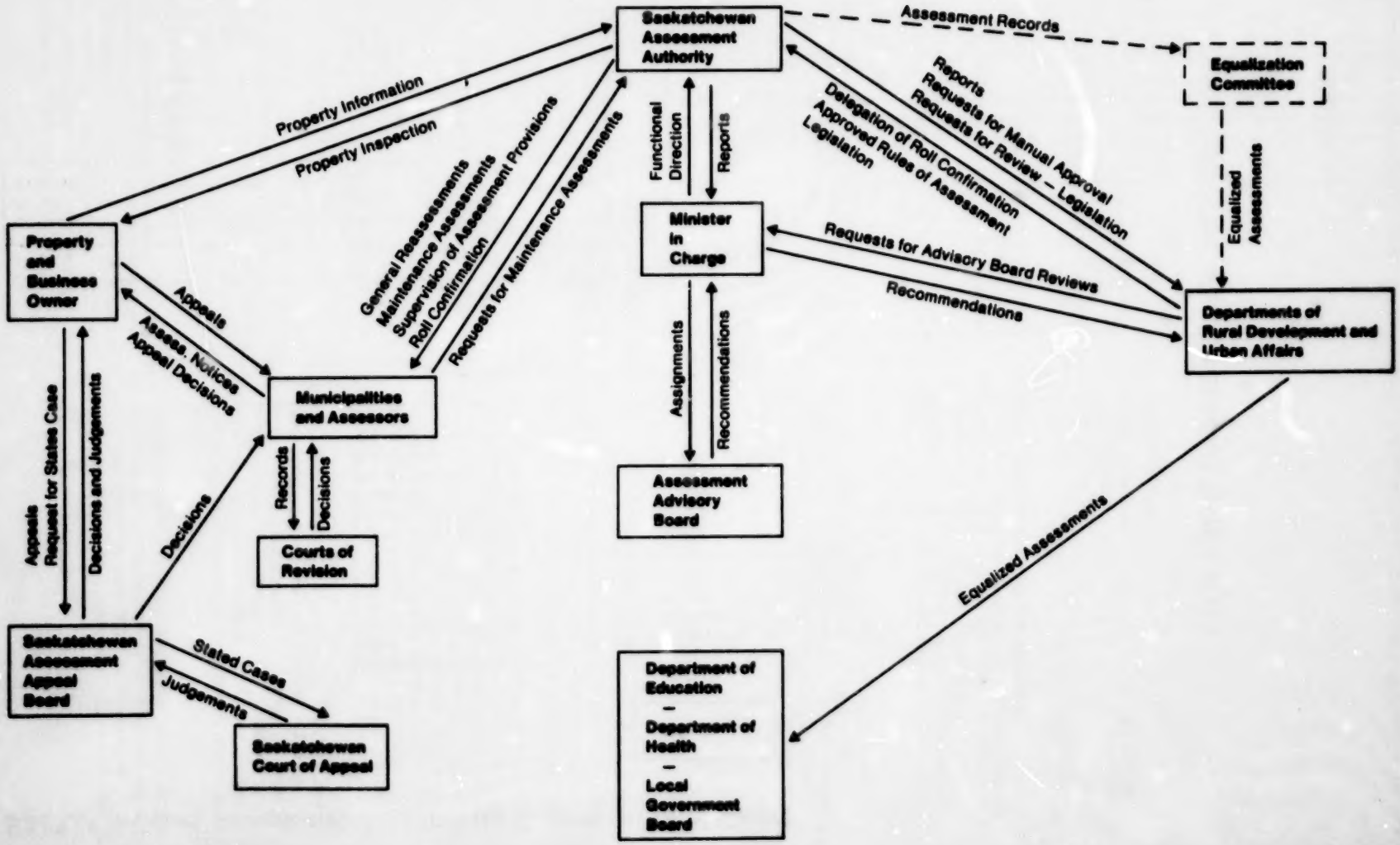


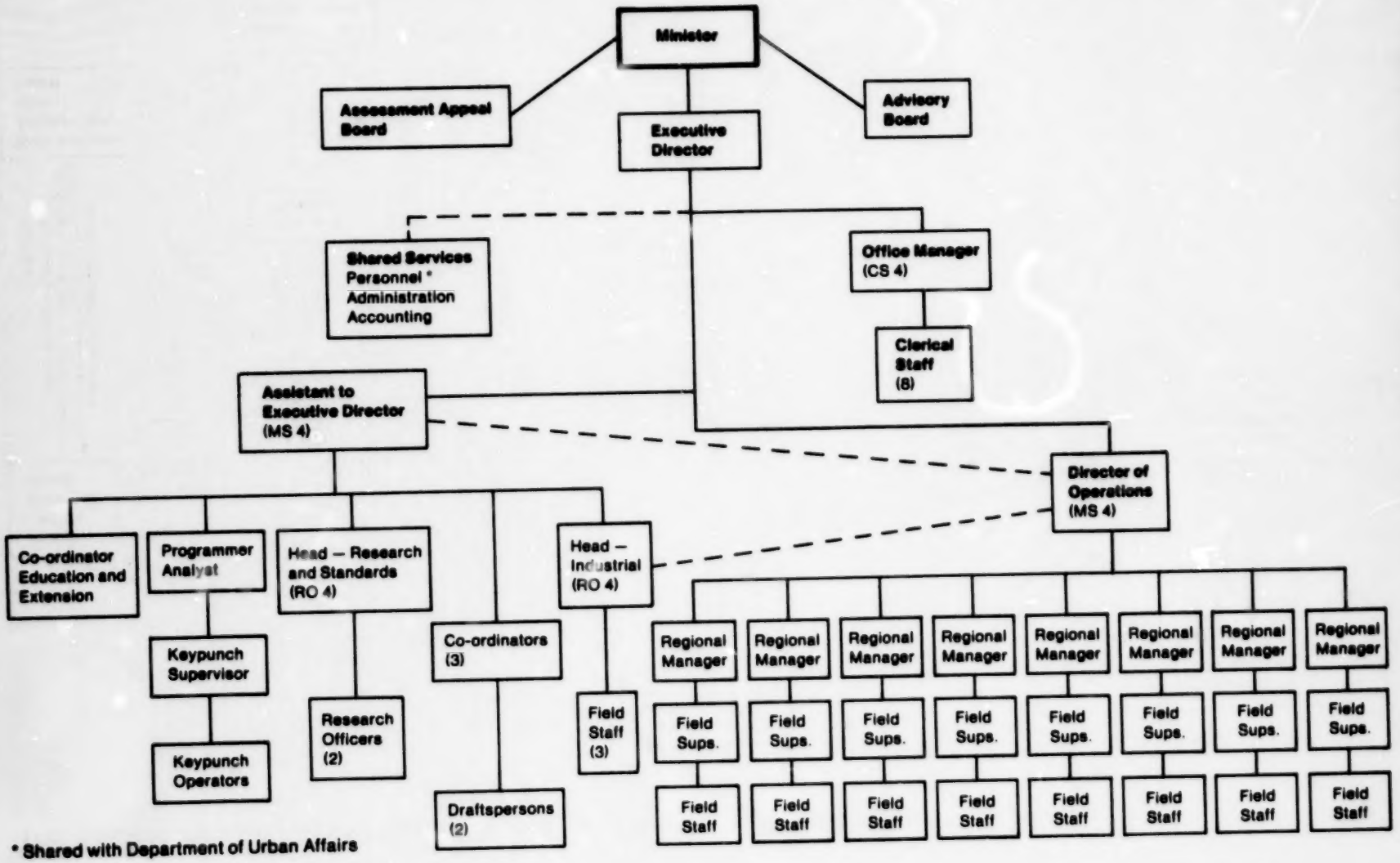
for N. M. Rudrick
Executive Director
Saskatchewan Assessment Authority


SASKATCHEWAN
ASSESSMENT DISTRICTS
Northern
Saskatchewan
ALBERTA
MANITOBA
MONTANA
NORTH DAKOTA

The Saskatchewan Assessment Authority — Functional Relationships



Saskatchewan Assessment Authority Organizational Chart



* Shared with Department of Urban Affairs

The Saskatchewan Assessment Authority

Objectives

The Saskatchewan Assessment Authority is responsible for the valuation of all properties, businesses, equipment and special franchises in Saskatchewan.

The Saskatchewan Assessment Act created the Saskatchewan Assessment Authority responsible to and under the direction and control of a Minister of the Crown.

The Saskatchewan Assessment Act sets out the duties and responsibilities of the Assessment Authority as follows:

(a) Establish and maintain valuations in a manner consistent with and in accordance with the standards pursuant to The Rural Municipality Act or The Urban Municipality Act, as the case may be. (This would include maintaining the assessment base in every municipality on a yearly basis or as required, as well as performing general re-assessments dictated by legislative requirements.)

(b) Supervise the administration of the assessment provisions of any Acts with respect to municipalities. This would include information regarding courts of revision, roll confirmation, interpretation of assessment provisions in various legislative acts, etc.

(c) Ensure the general public is adequately informed respecting assessment procedures.

The Saskatchewan Assessment Act also provides that every municipality shall be re-assessed at least once every ten years or at any other time the Assessment Authority may order.

The Saskatchewan Assessment Authority provides equalized assessments on behalf of the ministers of Urban Affairs and Rural Development, as required under the provisions of The Education Act.

In addition to central and regional offices in Regina, regional offices are maintained in Weyburn, Yorkton, Melfort, Saskatoon, North Battleford, Swift Current and La Ronge.

Budget and Personnel

The Saskatchewan Assessment Authority is responsible for valuing approximately 900,000 assessable properties in the province. With a total expenditure of $4,252,937.96 the annual cost of maintaining the assessment service was approximately $4.72 per property.

Expenditures

Administration	$1,572,266.77
Field Services	2,679,402.98
Advisory Board	1,268.21
	$4,252,937.96

As of March 31, 1983 the Saskatchewan Assessment Authority had 25.4 positions in an administrative capacity with 22 of these positions filled. There were 90.8 positions in field services with 77 of these positions filled. As well there were nine key punch operators in temporary positions working on data entry.

In 1982-83 a new 'appraiser series' was introduced for non-professional field staff. The series is designed to allow employees opportunities for career advancement by upgrading their educational skills through a specially designed assessment education program.

Assessment Program

Urban Municipalities

The Assessment Authority has continued to re-assess urban municipalities on the new level of value and has completed general re-assessments on approximately 70 percent of the urban properties including resort properties and small holdings.

During the year under review, re-valuations were completed and implemented in the cities of Melville and Prince Albert. Re-valuations have commenced on the cities of Lloydminster and Swift Current which are the last cities to be re-valued on the new base levels of value. Re-valuations were also completed in seven towns and 41 villages and in addition, maintenance valuations were carried out in all urban municipalities requiring revisions.

The cities of Saskatoon and Regina maintain their own assessment staff and both cities are in the process of re-valuation using the new level of value. The provincial co-ordinator of city assessments maintains a liaison with the major cities to ensure that equity in assessment is maintained province wide.

General re-valuations of urban municipalities on the new base level of value have resulted in increases of 75 percent to more than 100 percent over the aggregate assessment based on the previous manual.

Re-valuations and maintenance valuations in urban municipalities have resulted in the following changes in total assessment.

	1981	1982	Increase
Cities	$1,380,926,420	$1,459,168,443	$ 78,242,023
Towns	404,193,529	439,020,852	34,827,323
Villages	132,276,983	149,567,444	17,290,461
Resort Villages	7,811,095	13,172,086	5,360,991
Total:	$1,925,208,027	$2,060,928,825	$135,720,798

The total increase in taxable assessment in urban municipalities was $135,720,798.

Those urban municipalities utilizing assessments based on new level values use those values for municipal tax levy calculations; however, the new aggregate assessments for those municipalities are equalized for the purpose of calculating adjusted mill rates for school divisions and non-municipal taxing authorities. The equalization process is necessary to maintain equity in taxation while two different levels of value are being maintained simultaneously and the boundaries for the various taxing jurisdictions are not coterminous.

These equalized assessments are also applied to all provincial grant formulae using assessed value as one measure of comparative need. Some of those grants include revenue sharing and education grants.

Urban Reassessments Completed 1982-83

Cities

Melville

Towns

Burstall
Langham
Midale
Outlook
Radville
Watrous
Yellow Grass

Villages

Alvena
Atwater
Bangor
Broderick
Brownlee
Buchanan
Dilke
Duval
Fenwood
Flie Lake
Frobisher
Glen Ewen
Glidden
Hague
Halbrite
Harris
Kelliher
Kisbey
Lawson
Liberty
MacNutt
Macoun
Madison
Marengo
Pebble Bay
Penzance
Plato
Rhien
Roche Percee
Saskatchewan Beach
Sceptre
Silton
Spruce Valley
Stewart Valley
Stornoway
Viceroy
Waldron
Wilcox
Willowbrook
Windthorst
Wroxton

Rural Municipalities

During the year in review 281 townships of farm land in 26 rural municipalities were re-valued as well as hamlet properties located in those rural municipalities.

The re-valuation of farm land which commenced in 1976 using a revised manual is approximately 50 percent complete.

The re-valuation and maintenance program resulted in the following changes in the assessment of rural municipalities:

	1981	1982	Increase or Decrease
Farm Land	$ 753,538,238	$ 761,051,368	+$ 7,513,130
Hamlet Land, Building and Business	88,521,306	91,823,152	+ 3,301,847
Railways	6,532,594	6,318,834	– 33,760
Pipelines	38,274,294	40,960,184	+ 2,685,890
Oil and Gas Wells	55,565,680	57,334,570	+ 1,768,890
Mines	68,695,080	67,915,010	– 780,070
Gravel Pits	223,200	207,120	– 16,080
Total	$1,011,170,392	$1,025,610,239	+$14,439,847

The total increase in taxable assessment in rural municipalities was $14,439,847.

Industrial Assessment Division

A new industrial manual has been developed and all industrial properties such as oil and gas wells, potash mines, etc. will be re-valued and the new assessments implemented at such time as the rural municipalities in which they are located are re-valued. This will result in equity in taxation in the rural sector, much like the equalization process taking place in the urban area. In 1982, 3,681 oil and gas wells, pipelines in 13 municipalities, 1 potash mine, 1 clay mine and 1 sodium sulphate mine were re-valued in addition to the normal maintenance requests from R.M.'s.

Rural Re-assessments Completed 1982-83

R.M. of Reno #51
R.M. of Caledonia #99
R.M. of Lake Johnston #102
R.M. of Sutton #103
R.M. of Moosomin #121
R.M. of Martin #122
R.M. of Montmartre #126
R.M. of Bratt's Lake #129
R.M. of Baildon #131
R.M. of Rocanville #151
R.M. of South Qu'Appelle #157
R.M. of Grayson #184
R.M. of Monet #257
R.M. of Cote #271
R.M. of Keys #303
R.M. of Clayton #333
R.M. of Grandview #349
R.M. of Lake Lenore #399
R.M. of Flett's Springs #429
R.M. of Hillsdale #440
R.M. of Connaught #457
R.M. of Paynton #470
R.M. of Eldon #471
R.M. of Wilton #472
R.M. of Buckland #491
R.M. of Britannia #502

Department of Northern Saskatchewan

On April 1, 1982, the Saskatchewan Assessment Authority assumed responsibility for the Assessment Branch of the Department of Northern Saskatchewan so that members of the assessment staff of the Department of Northern Saskatchewan are now employees of the Saskatchewan Assessment Authority and the Authority assumes the responsibility for carrying out the valuation function in Northern Saskatchewan. An assessment office is maintained in La Ronge to serve the requirements of the northern areas.

Computerization

In 78 a proposal was adopted to computerize the assessment system. The initial program design was directed to the rural assessment system and was implemented in 1980. The urban sector came on stream in 1982 and is working well.

The adoption of a computerized assessment system will enable the Assessment Authority to maintain a more up to date assessment file and will also make assessment information more readily available for research, other government users and the public in general.

Assessment Advisory Board

The Saskatchewan Assessment Act of 1981 also created this Advisory Board. The Advisory Board is empowered, with the approval of the Minister, to initiate studies into matters related to assessment in the province and report its findings and recommendations from these studies to the Minister in charge. The board is comprised of the Deputy Ministers of Urban Affairs, Rural Development, Education and Northern Saskatchewan in addition to representation by the Saskatchewan Association of Rural Municipalities, Saskatchewan Urban Municipalities Association and the Saskatchewan School Trustees Association. The board has met several times in the past year and is dealing with issues such as irrigation assessments and equalization. It is expected that in the future this board will be quite active in resolving contentious assessment issues that arise from time to time.

The Saskatchewan Assessment Appeal Board

The Saskatchewan Assessment Appeal Board is required to hear appeals under the following Acts:

The Urban Municipality Act
The Rural Municipality Act
The Local Improvement Districts Act
The Northern Administration Act
The Mineral Taxation Act
The Charter of the Municipal Corporation of Uranium City and District
The Lloydminster Charter
The School Assessment Act
The Secondary Education Act
The Watershed Association Act
The Conservation and Development Act.

The Board is also required to adjudicate certain appeals under The Local Improvements Act and The Subdivisions Act, and to hold inquiries into complaints under The Sewage Drainage Inquiry Act.

During the year under review 371 assessment appeals were received of which 162 were sustained, 108 dismissed, 13 withdrawn, 35 heard for which no decision has yet been rendered, and 68 carried over to next year.

Included in these appeals were nine sewage drainage complaints, of which seven were heard with decisions pending, and two were carried over to next year.

During the year under review the Board held 97 sittings in 81 communities throughout Saskatchewan as follows:

Abernethy
Alameda
Arelee
Beechy
Bengough
Bienfait
Biggar
Birch Hills
Bjorkdale
Blaine Lake
Bredenbury
Brooksby
Candle Lake
Canwood
Carrot River
Central Butte
Christopher Lake
Churchbridge
Clavet
Codette
Coronach
Craven
Crooked River
Cudworth
Dalmeny
Dinsmore
Dundurn
Estevan
Foam Lake
Fort Qu'Appelle
Frobisher
Gravelbourg
Grenfell
Gull Lake
Hanley
Hodgeville
Holdfast
Hudson Bay
Invermay
Kerrobert
Lacadena
Lafleche
Landis
Lanigan
Leader
Luseland
Markinch
Meath Park
Milden
Moose Jaw
Moosomin
Mossbank
Oxbow
Paddockwood
Paradise Hill
Perdue
Pleasantdale
Prelate
Prince Albert
Radville
Rama
Raymore
Regina
Rocanville
Rosetown
Rush Lake
Saltcoats
Saskatoon
Shamrock
Shaunavon
Spiritwood
Stockholm
Strasbourg
Theodore
Tisdale
Viscount
Webb
Weyburn
White Fox
Whitewood
Wishart